

Municipal Court System Access Rights Audit

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Table of Contents

	<u>Page</u>
Authorization	1
Objective, Scope and Methodology	1
Overall Conclusion	2
Background	2
Opportunities for Improvement	4
Additional Consideration	8
Exhibit A - Reliability of Computer Generated Data	9

Authorization

We have conducted an audit of the Municipal Court Access Rights. This audit was conducted under the authority of Article VII, Section 5 of the Garland City Charter and in accordance with the Annual Audit Plan approved by the Garland City Council.

Objectives

- 1. Controls provide reasonable assurance that only authorized employees are accessing the Municipal Court system.
- 2. Controls provide reasonable assurance that the Municipal Court system enforces segregation of duties.

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of the audit is calendar year 2013 and Internal Audit (IA) audited access rights and segregation of duties for the Municipal Court Courthouse and CourtsPlus applications. The operations area of Municipal Courts was not included in the scope of this audit. (See Exhibit A for reliability of computer generated data.)

To adequately address the audit objectives and to describe the scope of our work on internal controls, we reviewed the following:

- Obtained and reviewed annual user access rights entitlement review for the Municipal Court Courthouse and CourtsPlus applications. (Obj. 1)
- Obtained and reviewed Municipal Court operating system and database user accounts for appropriateness. (Obj. 1)
- Obtained and reviewed IT policies and procedures for granting and revoking user access. (Obj. 1)
- Obtained and reviewed access rights in Courthouse and CourtsPlus applications and compared them to job responsibilities for Municipal Court and City Marshall staff. (Obj. 1)
- Verified administrative rights were granted to proper personnel. (Obj. 1 & 2)
- Created and assessed job matrices to review for proper segregation of duties for Courthouse and CourtsPlus applications. (Obj. 2)
- Verified user passwords are encrypted for the Municipal Court system. (Obj. 1)

Any deficiencies in internal controls that are significant within the context of the audit objectives and based upon the audit work performed are stated in the Opportunities for Improvement section starting on page 4.

Overall Conclusion

- 1. City does not have a nondisclosure agreement with the vendor. (Obj. 1)
- 2. Written policies and procedures do not exist for municipal court operations and access provisioning. (Obj. 1 & Obj. 2)
- 3. The Annual User Entitlement Report does not reflect a listing of user access rights for the CourtsPlus application. (Obj. 1 & 2)
- 4. Unused system and terminated user accounts were still active. (Obj. 1)

Management was also provided additional Opportunities for Improvement to enhance internal controls. These were not considered significant to the objectives of the audit but warrant the attention of management. Consequently, they do not appear in this report.

Background

Prior to the access rights audit, a Municipal Court Operations audit was performed in 2008. The following is an overview of Municipal Court operations:

The Municipal Court operations side provides administrative and judicial functions. The Administrative area is managed by the Director. The area provides overall clerical and administrative functions, which include the processing of all Class C misdemeanor violations, violation of City ordinances, case management, and fine and penalty collections. The administrative section supports the judiciary function.

The judicial function has two full time judges, two part time judges, and a secretary. The Municipal Court has jurisdiction provided by general law for Municipal Courts. The Municipal Judge interprets and applies State laws and municipal ordinances within the corporate limits of the municipality. The Municipal Court Judge is a magistrate and has the authority to issue search and seizure warrants. The City Attorney supports this function by providing a prosecutor. The Municipal Judge is appointed by and reports to the City Council.

A defendant charged with a violation of a class C offense may choose from several options to dispose of his liability to the Court. These include:

- Uncontested cases and payment of the fines,
- Dismissal because of submission of material evidence.
- Contested cases with plea bargains,
- Defendant chooses not to respond.

Unresolved cases are subject to warrants, including additional court costs and penalties. When payments of fines are not received in a timely manner, the defendants' accounts may be sent to the collection agency. The Municipal Court provides the DPS a list of juveniles who do not comply with the Judge's decisions, so that drivers' licenses will not be Issued or renewed, until the obligations to the Court are satisfied.

All data from citations delivered to Municipal Court is entered into the database. After data entry, the citations are scanned into the OnBase imaging system for storage and retrieval purposes.

For the access rights audit, we reviewed two applications that Municipal Courts uses to provide support for Court operations. The Courthouse application was initially implemented in 1999 to provide all the services needed for Court operations. The vendor launched a new application called Courts Plus. Municipal Courts partially implemented CourtsPlus in 2010. They currently use parts of both applications for its operations as the Courts Plus modules have not been fully developed by the vendor.

The Courthouse application is used for issuing warrants and viewing Court data. The Court staff is using the Courts Plus application Operations module to process Court proceedings and payments.

The Courthouse application is available to other City departments for inquiry and research purposes. The Courts Plus application is for Municipal Court and Marshalls use only.

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Opportunities for Improvement

During our audit we identified certain areas for improvement. Our audit was not designed or intended to be a detailed study of every relevant system, procedure, and transaction. Accordingly, the Opportunities for Improvement section presented in this report may not be all-inclusive of areas where improvement might be needed.

Finding #1 (Obj. 1)-ITS

Condition (The way it is)

The City does not have a nondisclosure agreement (NDA) for the Court vendor who supports the Court applications and database.

Criteria (The way it should be)

An NDA should be in place to protect the City's court data from unauthorized access or unintentional exposure with the Court vendor. According to the IT Standard Procedure for Handling Confidential Information policy, Section 4.10, "The Responsible Party will ensure that all clients and third parties who access, receive, handle, or view Confidential information will be required to sign the City of Garland Confidentiality Agreement Form."

Effect (So what?)

Without a Non-Disclosure Agreement with the vendor, the City may not have any legal recourse over the misuse or exposure of sensitive data in the Court system.

Cause (Difference between condition & criteria)

IT did not follow Standard Procedure for Handling Confidential Information policy.

Recommendation

IT should obtain a signed NDA from the vendor pertaining to vendor support access for the Municipal Court applications and database.

Management Response

IT Management concurs with the findings.

Action Plan

IT personnel will review the current contract with the vendor. If the contract does not contain the NDA verbiage, IT will have the vendor sign the City of Garland standard Non-Disclosure Agreement.

Implementation Date

November 30, 2013

Finding #2 (Obj. 1 & Obj. 2)-Municipal Court

Condition (The way it is)

From the prior Municipal Court operations audit performed in FY2008, the operations policies and procedures have not been finalized.

Criteria (The way it should be)

Written policies and procedures are needed to outline the roles and responsibilities for Municipal Court staff.

Effect (So what?)

Without written operational policies and procedures, internal controls are not effectively communicated for Municipal Court operations.

Cause (Difference between condition & criteria)

Policies and procedures have not been created and/or finalized.

Recommendation

Municipal Court management should ensure that written Department policies and procedures are provided for Court operations and user access provisioning.

Management Response

Court Management concurs with the findings.

Action Plan

Court policy and procedures are under development and should be completed by January 2014.

Implementation Date

January 2014

Finding #3 (Obj. 1 & Obj. 2)-ITS

Condition (The way it is)

The user access entitlement review is scheduled annually by the IT Department. User access reports are distributed to all Managing Directors for review and sign-off for appropriate access. The current process included the Courthouse application, but not the CourtsPlus application for Municipal Court staff.

Criteria (The way it should be)

User access for Courthouse and CourtsPlus should be in the annual user entitlement review for Municipal Court.

Effect (So what?)

Without a review of access rights for both Court applications, reviewers cannot determine if appropriate access has been granted to Municipal Court staff.

Cause (Difference between condition & criteria)

The annual user entitlement report is generated to only display user access for the Courthouse application only.

Recommendation

IT should expand the annual user access entitlement review to include user access granted for the CourtsPlus application.

Management Response

IT management concurs with the findings.

Action Plan

IT staff will research and determine requirements necessary to establish a new User Entitlement Report for Courts Plus.

Implementation Date

Research will be completed by IT personnel by December 31, 2013. A User Entitlement Report will be created for Managing Director review by April 1, 2014.

Finding #4 (Obj. 1)-ITS

Condition (The way it is)

System user accounts and application user accounts were active on the server for terminated users that were no longer needed.

Criteria (The way it should be)

Periodic reviews should be performed to ensure that accounts are disabled when no longer needed.

Effect (So what?)

Active accounts that are no longer needed may be potentially misused for unauthorized use.

Cause (Difference between condition & criteria)

Periodic reviews of operating system and database accounts are not being performed due to a lack of a policy and procedure.

Recommendation

- IT should create a policy and procedure for a periodic review of operating system and database accounts for City systems.
- A periodic review of operating system and database accounts should be performed to ensure they are disabled when no longer needed.

Management Response

IT Concurs. Unix server accounts were not disabled due to lack of documentation for IT to do so. All application accounts were either disabled or retired so that the user could no longer log into the application for use. In all cases, the Unix password was changed so the account could not be used by the user.

Action Plan

Documentation has been updated so that system analyst will disable the UNIX and/or server accounts as well as change the password. IT will follow the already documented User Account Creation and Change Policy.

Implementation Date

April 1, 2014

Additional Consideration
This additional consideration has been redacted as confidential under Section 552.139, Texas Government Code.
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EXHIBIT A

Reliability of Computer Generated Data

User Entitlement Report Review (Obj. 1 and Obj. 2, Finding #2)

- IA generated Crystal Reports from ePersonality by organization for the Municipal Courts and Marshals groups. To verify the accuracy of the report, IA created an Excel spreadsheet from manually extracting CourtsPlus users within the application.
- The reliability of computer generated data was reviewed by comparing the intermediary software report from Crystal to the Excel user spreadsheet, to determine that the user access list was complete. We found no exceptions with the user access lists and found the reliability of computer generated data to be accurate and complete.

User, system and service accounts (Obj. 1, Finding #3 and #5)

- IT generated a list of Unix user accounts directly from the Court server which
 represent the initial user base account that is created before provisioning
 access to Courthouse and CourtsPlus. In addition to user accounts, the list
 includes service and system accounts on the server.
- 2. The reliability of computer generated data was reviewed for the completeness and accuracy of the user accounts, IA compared the Municipal Court and Marshalls Unix user account lists to the organizational user lists. The remaining user accounts were compared in ePersonality to determine if they were active or inactive accounts. System and service accounts were reviewed and identified by IT and verified for their purpose. The comparison resulted in IT disabling 36 terminated user accounts. One vendor account out of 3 were disabled. IT identified 5 out of 7 system accounts to be disabled. We found the reliability of computer generated data to be accurate and complete.